



Trustees' Financial Summary

FY2002-03

Submit ID: 0258-413819440000

**14 Fergus County
0258 Lewistown Elem**

**** Recalculated ****

Due Dates:

Trustees' Financial Summary due to County Superintendent August 15

Trustees' Financial Summary due to Office of Public Instruction 2nd Monday in September

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 20.*
- *This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk Stacey Vestal

Phone #: (406) 538-8777

(Signature)

(Date)

Chair, Board of Trustees Mark Manseau

(Signature)

(Date)

County Superintendent Shirley Barrick

(Signature)

(Date)

Software

Accounting Package: Computer Software Associates

For FY03 did the district employ a certified special education director? No

As reported on Annual Data Collection (ADC), the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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PRC	Title	Project Type	Project Number	CFDA #
001	Misc Aggregate	LOCAL	n/a	n/a
207	Title III-Techno Literacy	FEDERAL	140259002F5	84.318
220	Title II Eisenhower Math/Sci	FEDERAL	1402581502	84.168
221	Math Ed/Sy Init SIMMS	STATE	921	State
222	Title I Part A	FEDERAL	1402583102	84.010A
232	Class Size Reduction	FEDERAL	1402586202	84.340
262	School Renovation, IDEA, Technology	FEDERAL	84352	84.352
303	Title V, Part A, Innovative Programs	FEDERAL	1402583903	84.298
307	Title II, Part D, Ed Technology	FEDERAL	1402586003	84.318
310	Learn & Serve	FEDERAL	1402585103	94.004
322	Title I, Part A, Improving Basic Programs	FEDERAL	1402583103	84.010A
323	Title VI, Part B, Subpart 2, Rural Low-	FEDERAL	1402583903	84.358
332	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	1402581403	84.367
377	IDEA-B (Trans from Coop)	FEDERAL	1496917703allo	84.027A
394	Misc Federal Grant from other State Agency	FEDERAL	94.004	unknown

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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	514,761.67	46,181.65	743,974.64	-9,419.78
02	Taxes Receivable - Real and Personal (120-149)	178,984.74	10,913.08	12,940.11	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				13,803.15
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	693,746.41	57,094.73	756,914.75	4,383.37
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	166,223.91	10,164.34	11,911.20	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	166,223.91	10,164.34	11,911.20	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				13,803.15
37	Reserve for Encumbrances (953)	154,441.12			
48	Fund Balance for Budget (961-970)	373,081.38	46,930.39	745,003.55	-9,419.78
52	TOTAL FUND BALANCE/EQUITY	527,522.50	46,930.39	745,003.55	4,383.37
53	TOTAL LIABILITIES AND FUND BALANCE	693,746.41	57,094.73	756,914.75	4,383.37

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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	-32.06	357,709.01	84,585.74	
02	Taxes Receivable - Real and Personal (120-149)	94.43			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			22,119.32	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	62.37	357,709.01	106,705.06	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	85.64		67,159.77	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	85.64		67,159.77	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	-23.27	357,709.01	39,545.29	
52	TOTAL FUND BALANCE/EQUITY	-23.27	357,709.01	39,545.29	
53	TOTAL LIABILITIES AND FUND BALANCE	62.37	357,709.01	106,705.06	

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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			10,863.35	47,711.59
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			10,863.35	47,711.59
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			1,779.00	
48	Fund Balance for Budget (961-970)			9,084.35	47,711.59
52	TOTAL FUND BALANCE/EQUITY			10,863.35	47,711.59
53	TOTAL LIABILITIES AND FUND BALANCE			10,863.35	47,711.59

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ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	103,038.48			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	103,038.48			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	103,038.48			
52	TOTAL FUND BALANCE/EQUITY	103,038.48			
53	TOTAL LIABILITIES AND FUND BALANCE	103,038.48			

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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	DEBT SERVICE FUND (50)	JUDGMENT FUND (51)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	11,558.51	23,980.52		
02	Taxes Receivable - Real and Personal (120-149)	3,115.77			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	14,674.28	23,980.52		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	2,825.94			
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	2,825.94			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	11,848.34	23,980.52		
52	TOTAL FUND BALANCE/EQUITY	11,848.34	23,980.52		
53	TOTAL LIABILITIES AND FUND BALANCE	14,674.28	23,980.52		

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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	6,153.70	106,958.44		
02	Taxes Receivable - Real and Personal (120-149)		12,800.57		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	6,153.70	119,759.01		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		11,854.63		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		11,854.63		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	6,153.70	107,904.38		
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY	6,153.70	107,904.38		
53	TOTAL LIABILITIES AND FUND BALANCE	6,153.70	119,759.01		

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ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				27,088.34
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				15,290.00
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				42,378.34
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				42,378.34
52	TOTAL FUND BALANCE/EQUITY				42,378.34
53	TOTAL LIABILITIES AND FUND BALANCE				42,378.34

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ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		51,116.65	61,952.71	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)		78,995.39		
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		130,112.04	61,952.71	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)		130,112.04	61,952.71	
52	TOTAL FUND BALANCE/EQUITY		130,112.04	61,952.71	
53	TOTAL LIABILITIES AND FUND BALANCE		130,112.04	61,952.71	

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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	12,593.23		33,630.79	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	12,593.23		33,630.79	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	12,593.23		33,630.79	
52	TOTAL FUND BALANCE/EQUITY	12,593.23		33,630.79	
53	TOTAL LIABILITIES AND FUND BALANCE	12,593.23		33,630.79	



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ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	956,690.43			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	956,690.43			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)	956,690.43			
35	TOTAL LIABILITIES	956,690.43			
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	956,690.43			



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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - A FUND (90)	AGENCY - B FUND (91)	AGENCY - C FUND (92)	AGENCY - D FUND (93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)	GENERAL FIXED ASSET ACCOUNT GROUP FUND (98)	GENERAL LONG TERM DEBT ACCT GROUP FUND (99)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
10	Land and Land Improvements (311-322)			279,401.28	
11	Buildings and Building Improvements (331 & 332)			1,507,377.87	
12	Machinery and Equipment (341 & 342)			2,553,603.45	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				47,711.59
15	Amounts to be Provided (404-406)				407,006.57
20	TOTAL ASSETS AND OTHER DEBITS			4,340,382.60	454,718.16
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
27	Bonds Payable - Noncurrent (710)				
28	Notes Payable - Noncurrent (720)				4,527.06
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				450,191.10
35	TOTAL LIABILITIES				454,718.16
FUND BALANCE/EQUITY					
49	Investments in General Fixed Assets (910-918)			4,340,382.60	
52	TOTAL FUND BALANCE/EQUITY			4,340,382.60	
53	TOTAL LIABILITIES AND FUND BALANCE			4,340,382.60	454,718.16



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01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	1,260,826.26	1,248,429.18
1190	Penalties and Interest on Taxes	9,191.09	7,699.43
1510	Interest Earnings	34,955.68	18,036.23
1900	Other Revenue from Local Sources	191.31	110.47
3110	Direct State Aid	1,872,266.98	1,826,893.60
3115	State Spec Ed Allowable Cost Pymt to Districts	198,111.60	202,594.95
3120	State Guaranteed Tax Base Aid	770,638.92	762,203.54
3440	State HB20/SB417 Prop Tax Reimb	23,876.96	20,226.48
3444	State School Block Grant	296,548.80	289,009.75
6100	Material Prior Period Revenue Adjustments	0.00	1,049.95
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		4,466,607.60	4,376,253.58

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	1,816,802.46	1,810,324.59
2XX	Personal Services - Employee Benefits	287,430.91	305,286.54
4XX	Purchased Property Services	12,257.66	14,328.23
5XX	Other Purchased Services	3,409.02	616.50
6XX	Supplies and Materials	104,383.73	129,213.66
7XX	Property and Equipment Acquisition	8,923.00	6,985.00
810	Dues and Fees	7,045.50	390.00
8XX	Other Expenditures	0.00	18,994.86
21XX	Support Services - Students		
1XX	Personal Services - Salaries	128,045.29	143,266.98
2XX	Personal Services - Employee Benefits	167,641.87	176,057.86
3XX	Purchased Professional and Technical Services	906.59	885.08
5XX	Other Purchased Services	503.97	725.17
6XX	Supplies and Materials	667.09	2,188.05
221X	Improvement of Instruction Services		
1XX	Personal Services - Salaries	200.00	2,163.53
3XX	Purchased Professional and Technical Services	3,350.00	1,836.49
5XX	Other Purchased Services	442.50	2,263.32
6XX	Supplies and Materials	50,124.37	57,506.26
222X	Educational Media Services		
1XX	Personal Services - Salaries	97,244.82	105,603.47
3XX	Purchased Professional and Technical Services	2,683.64	3,038.50
4XX	Purchased Property Services	158.00	1,290.88



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01 - General Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
	222X	Educational Media Services			
		5XX	Other Purchased Services	58.60	1,093.42
		6XX	Supplies and Materials	34,226.32	36,826.41
		7XX	Property and Equipment Acquisition	319.84	0.00
	23XX	Support Services - General Administration			
		1XX	Personal Services - Salaries	68,433.00	65,940.66
		3XX	Purchased Professional and Technical Services	11,038.07	14,001.40
		4XX	Purchased Property Services	25.50	0.00
		5XX	Other Purchased Services	7,474.81	12,228.55
		6XX	Supplies and Materials	4,971.37	4,689.77
		810	Dues and Fees	4,709.05	8,302.87
		8XX	Other Expenditures	0.00	4,900.00
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	320,963.07	335,319.07
		3XX	Purchased Professional and Technical Services	600.00	0.00
		4XX	Purchased Property Services	50.00	0.00
		5XX	Other Purchased Services	5,593.53	5,174.33
		6XX	Supplies and Materials	4,656.31	6,201.86
		7XX	Property and Equipment Acquisition	1,139.83	0.00
		810	Dues and Fees	225.00	2,944.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	80,729.65	77,547.65
		3XX	Purchased Professional and Technical Services	1,102.70	1,188.78
		4XX	Purchased Property Services	914.84	1,210.07
		5XX	Other Purchased Services	7,963.50	5,286.78
		6XX	Supplies and Materials	2,841.09	5,424.52
		7XX	Property and Equipment Acquisition	5,738.55	0.00
		810	Dues and Fees	225.00	302.50
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	200,290.16	210,152.87
		3XX	Purchased Professional and Technical Services	38,845.14	6,918.52
		4XX	Purchased Property Services	135,936.63	130,705.83
		5XX	Other Purchased Services	27,740.77	33,874.39
		6XX	Supplies and Materials	36,394.48	62,269.01
		7XX	Property and Equipment Acquisition	222,702.00	116,033.00
		8XX	Other Expenditures	4,900.82	0.00
	28XX	Support Services - Central			
		1XX	Personal Services - Salaries	25,799.69	25,995.24
		3XX	Purchased Professional and Technical Services	7,126.95	7,958.80
		4XX	Purchased Property Services	2,500.00	2,080.00
		5XX	Other Purchased Services	510.70	189.00

Trustees' Financial Summary

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14 Fergus County
0258 Lewistown Elem

**** Recalculated ****

01 - General Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
	28XX	Support Services - Central			
		6XX	Supplies and Materials	3,654.63	9,920.38
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	290,244.36	333,342.25
		2XX	Personal Services - Employee Benefits	32,600.00	0.00
		3XX	Purchased Professional and Technical Services	4,045.15	5,537.18
		5XX	Other Purchased Services	5,161.23	1,208.56
		6XX	Supplies and Materials	2,574.88	1,890.17
		8XX	Other Expenditures	2,184.88	805.98
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	47,120.31	47,082.23
291	Federal Title I Grant - Educationally Deprived/Compensat				
	1XXX	Instruction			
		6XX	Supplies and Materials	609.91	0.00
340	Family & Consumer Sciences				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	36,020.00	0.00
		4XX	Purchased Property Services	681.30	0.00
		6XX	Supplies and Materials	1,920.14	0.00
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	4,030.89	5,535.64
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	31,892.68	29,995.48
		5XX	Other Purchased Services	687.20	4,195.90
		6XX	Supplies and Materials	2,322.70	0.00
		810	Dues and Fees	3,144.15	3,150.00
910	Food Services				
	31XX	Food Services			
		2XX	Personal Services - Employee Benefits	23,591.77	25,484.91
		5XX	Other Purchased Services	29,055.16	29,285.43
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	14,351.58	0.00



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**** Recalculated ****

01 - General Fund

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,494,860.31	4,465,158.38
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Schedule of Changes Worksheet

Beginning Fund Balance		704,861.78 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		4,376,253.58 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		4,465,158.38 (3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)		0.00
Increase/Decrease of Reserve for Encumbrances		
This Year 154,441.12 Less Last Year 242,875.60 (4b)		-88,434.48
		-88,434.48 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		527,522.50 (5)



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**** Recalculated ****

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	95,918.82	74,543.06
1190	Penalties and Interest on Taxes	588.40	505.37
1510	Interest Earnings	100.02	425.24
1900	Other Revenue from Local Sources	8.33	0.00
2220	County On-Schedule Trans Reimb	64,568.13	65,063.75
3210	State On-Schedule Trans Reimb	64,568.12	65,063.76
3440	State HB20/SB417 Prop Tax Reimb	3,039.65	2,331.95
3444	State School Block Grant	19,041.98	18,557.88
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>247,833.45</u>	<u>226,491.01</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
25XX	Support Services - Business		
1XX	Personal Services - Salaries	10,814.12	17,903.47
26XX	Operation and Maintenance of Plant Services		
4XX	Purchased Property Services	4,129.04	4,070.65
5XX	Other Purchased Services	987.66	1,167.77
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	117,088.64	129,392.68
3XX	Purchased Professional and Technical Services	1,256.93	1,246.85
4XX	Purchased Property Services	12,838.74	13,405.08
5XX	Other Purchased Services	9,637.45	10,718.22
6XX	Supplies and Materials	24,647.85	33,394.99
280	Special Education - Local and State		
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	22,098.14	21,314.04
4XX	Purchased Property Services	604.26	655.78
6XX	Supplies and Materials	432.65	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>204,535.48</u>	<u>233,269.53</u>



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**** Recalculated ****

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						53,708.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						226,491.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						233,269.53	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						46,930.39	(5)



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**** Recalculated ****

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	75,480.36	98,815.84
1190	Penalties and Interest on Taxes	334.46	411.32
1510	Interest Earnings	31,555.82	16,521.83
3440	State HB20/SB417 Prop Tax Reimb	2,002.90	1,956.47
3444	State School Block Grant	5,994.27	5,841.88
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		115,367.81	123,547.34

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
27XX	Student Transportation Services		
7XX	Property and Equipment Acquisition	103,312.98	9,951.53
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		103,312.98	9,951.53

Schedule of Changes Worksheet

Beginning Fund Balance				631,407.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				123,547.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				9,951.53	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				745,003.55	(5)



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**** Recalculated ****

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	0.00	47.00
1611	National School Lunch Program	170,466.05	213,064.92
1612	School Breakfast Program	4,001.20	8,274.70
1630	Catering Sales	10,450.55	8,274.18
1634	Daily Ala Carte Sales	26,341.04	0.00
1900	Other Revenue from Local Sources	45,335.14	289.40
3220	State Food Services Match	2,019.99	0.00
4550	Federal Child Nutrition	140,399.55	147,962.61
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>399,013.52</u>	<u>377,912.81</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object		2002 Value	2003 Value
910	Food Services		
	31XX Food Services		
	1XX Personal Services - Salaries	181,997.88	201,150.89
	3XX Purchased Professional and Technical Services	3,224.26	2,782.50
	4XX Purchased Property Services	1,655.86	8,548.93
	5XX Other Purchased Services	1,594.06	1,884.03
	6XX Supplies and Materials	195,638.26	173,228.63
	810 Dues and Fees	336.00	302.00
	8XX Other Expenditures	563.26	244.01
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>385,009.58</u>	<u>388,140.99</u>



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**** Recalculated ****

12 - School Food Services Fund

Schedule of Changes Worksheet

Beginning Fund Balance					12,338.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					377,912.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					388,140.99	(3)
Increase/Decrease of Reserve for Inventories						
This Year	13,803.15	Less Last Year	11,529.91	(4a)	2,273.24	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					2,273.24	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					4,383.37	(5)



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**** Recalculated ****

13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	0.00	804.58
1190	Penalties and Interest on Taxes	0.00	0.99
3440	State HB20/SB417 Prop Tax Reimb	144.56	127.79
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>144.56</u>	<u>933.36</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	0.00	1,180.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>0.00</u>	<u>1,180.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance		223.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		933.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,180.00	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)			-23.27 (5)



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**** Recalculated ****

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	17,290.11	8,923.65
1900	Other Revenue from Local Sources	0.00	501.60
2240	County Retirement Distribution	656,105.29	627,845.33
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>673,395.40</u>	<u>637,270.58</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	310,395.68	301,606.13
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	21,876.18	23,868.76
221X	Improvement of Instruction Services		
	2XX Personal Services - Employee Benefits	34.17	360.45
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	16,968.94	17,593.89
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	11,691.59	10,985.93
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	54,835.65	55,865.28
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	15,640.00	15,902.48
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	34,465.73	35,012.17
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	20,004.27	21,557.25
28XX	Support Services - Central		
	2XX Personal Services - Employee Benefits	4,407.81	4,330.89
277	Federal Individuals with Disabilities Education Act (IDEA)		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	8,300.98	0.00
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	49,587.45	55,535.93
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	3,775.41	3,550.99



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**** Recalculated ****

14 - Retirement Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2002 Value	2003 Value
280	Special Education - Local and State				
	27XX		Student Transportation Services		
288	Federal Eisenhower Professional Development Grant (Titl				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	170.85	0.00
	221X		Improvement of Instruction Services		
		2XX	Personal Services - Employee Benefits	471.97	0.00
289	Federal Title VI Grant - Regular Programs				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	518.95	0.00
291	Federal Title I Grant - Educationally Deprived/Compensat				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	36,136.15	0.00
299	Miscellaneous OPI and Non-OPI Federal Grants/Loans				
	222X		Educational Media Services		
		2XX	Personal Services - Employee Benefits	12,378.67	0.00
340	Family & Consumer Sciences				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	6,153.92	0.00
451	Learn & Serve				
	1XXX		Instruction		
		2XX	Personal Services - Employee Benefits	1,168.60	0.00
710	School Sponsored Extracurricular Activities				
	34XX		Extracurricular - Activities		
		2XX	Personal Services - Employee Benefits	688.67	922.26
720	School Sponsored Athletics				
	35XX		Extracurricular - Athletics		
		2XX	Personal Services - Employee Benefits	5,448.77	4,997.35
910	Food Services				
	31XX		Food Services		
		2XX	Personal Services - Employee Benefits	0.00	33,512.41
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>615,120.41</u>	<u>585,602.17</u>



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**** Recalculated ****

14 - Retirement Fund

Schedule of Changes Worksheet

Beginning Fund Balance						306,040.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						637,270.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						585,602.17	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						357,709.01	(5)



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15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2003 Value
001 Misc Aggregate	
1900 Other Revenue from Local Sources	7,750.00
1920 Contributions/Donations from Private Sources	8,489.11
1960 Services Provided Other Local Governmental Units	5,349.99
001 Subtotal	21,589.10
207 Title III-Techno Literacy	
4310 Title II, Part D, Educational Technology	230.10
220 Title II Eisenhower Math/Sci	
4360 Title V, Part D, Subpart 3, Character Education	6,085.52
221 Math Ed/Sy Init SIMMS	
4650 Federal Miscellaneous Grants from OPI	1,715.00
232 Class Size Reduction	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	3,334.00
262 School Renovation, IDEA, Technology	
4650 Federal Miscellaneous Grants from OPI	212,742.00
303 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	11,433.07
307 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	13,008.00
310 Learn & Serve	
4650 Federal Miscellaneous Grants from OPI	4,540.40
322 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	282,636.70
323 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	16,647.40
332 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	116,619.00
377 IDEA-B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	55,269.55
394 Misc Federal Grant from other State Agency	
4700 Federal Miscellaneous Grants from other State Agencies	15,483.87
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	761,333.71

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:



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15 - Miscellaneous Programs Fund

PRC Program Function Object	2003 Value
001 Misc Aggregate	
1XX Regular Education Programs - Elementary/Secondary	
221X Improvement of Instruction Services	
5XX Other Purchased Services	2,047.54
222X Educational Media Services	
1XX Personal Services - Salaries	1,942.50
6XX Supplies and Materials	590.23
	4,580.27
001 Subtotal	
207 Title III-Techno Literacy	
431 Title II, Part D, Educational Technology	
221X Improvement of Instruction Services	
6XX Supplies and Materials	230.10
220 Title II Eisenhower Math/Sci	
435 Title V, Part A, Innovative Programs	
221X Improvement of Instruction Services	
6XX Supplies and Materials	127.95
436 Title V, Part D, Subpart 3, Character Education	
1XXX Instruction	
1XX Personal Services - Salaries	2,077.25
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	3,880.32
	6,085.52
220 Subtotal	
221 Math Ed/Sy Init SIMMS	
465 Federal Miscellaneous Grants from OPI	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	1,300.00
3XX Purchased Professional and Technical Services	415.00
	1,715.00
221 Subtotal	
232 Class Size Reduction	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	3,334.00



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15 - Miscellaneous Programs Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2003 Value
262 School Renovation, IDEA, Technology	
465 Federal Miscellaneous Grants from OPI	
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	210,694.62
303 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
221X Improvement of Instruction Services	
5XX Other Purchased Services	11,433.07
307 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
222X Educational Media Services	
1XX Personal Services - Salaries	12,091.33
6XX Supplies and Materials	916.67
	13,008.00
307 Subtotal	
310 Learn & Serve	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
5XX Other Purchased Services	1,787.55
6XX Supplies and Materials	2,752.85
	4,540.40
310 Subtotal	
322 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	275,705.09
5XX Other Purchased Services	930.12
6XX Supplies and Materials	6,001.49
	282,636.70
322 Subtotal	
323 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
437 Title VI, Part B, Subpart 2, Rural Low-Income Schools	
1XXX Instruction	
1XX Personal Services - Salaries	6,105.00
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	930.00



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15 - Miscellaneous Programs Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2003 Value
437 Title VI, Part B, Subpart 2, Rural Low-Income Schools	
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	853.25
5XX Other Purchased Services	8,644.59
6XX Supplies and Materials	114.76
	16,647.60
323 Subtotal	16,647.60
332 Title II, Part A, Teacher/Principal Train/Recruit	
430 Title II, Part A, Teacher & Principal Training & Recruiting	
1XXX Instruction	
1XX Personal Services - Salaries	113,529.01
6XX Supplies and Materials	3,089.99
	116,619.00
332 Subtotal	116,619.00
377 IDEA-B (Trans from Coop)	
456 IDEA, Part B, Children with Disabilities	
1XXX Instruction	
1XX Personal Services - Salaries	54,965.60
6XX Supplies and Materials	303.95
	55,269.55
377 Subtotal	55,269.55
394 Misc Federal Grant from other State Agency	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
1XX Personal Services - Salaries	7,806.50
5XX Other Purchased Services	5,808.24
6XX Supplies and Materials	1,869.13
	15,483.87
394 Subtotal	15,483.87
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 742,277.70



Trustees' Financial Summary

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14 Fergus County
0258 Lewistown Elem

**** Recalculated ****

15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance					20,489.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					761,333.71	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					742,277.70	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					39,545.29	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Misc Aggregate	21,589.10	4580.27	17008.83
207 Title III-Techno Literacy	230.10	230.10	.00
220 Title II Eisenhower Math/Sci	6,085.52	6085.52	.00
221 Math Ed/Sy Init SIMMS	1,715.00	1715.00	.00
222 Title I Part A	0.00	0.00	.00
232 Class Size Reduction	3,334.00	3334.00	.00
262 School Renovation, IDEA, Technology	212,742.00	210694.62	2047.38
303 Title V, Part A, Innovative Programs	11,433.07	11433.07	.00
307 Title II, Part D, Ed Technology	13,008.00	13008.00	.00
310 Learn & Serve	4,540.40	4540.40	.00
322 Title I, Part A, Improving Basic Programs	282,636.70	282636.70	.00
323 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	16,647.40	16647.60	-.20
332 Title II, Part A, Teacher/Principal Train/Recruit	116,619.00	116619.00	.00
377 IDEA-B (Trans from Coop)	55,269.55	55269.55	.00
394 Misc Federal Grant from other State Agency	15,483.87	15483.87	.00
Total	<u>761,333.71</u>	<u>742,277.70</u>	<u>19,056.01</u>



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**** Recalculated ****

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	500.55	195.87
1910	Rentals	6,940.00	6,889.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>7,440.55</u>	<u>7,084.87</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
26XX	Operation and Maintenance of Plant Services		
	1XX Personal Services - Salaries	1,444.02	1,224.44
	3XX Purchased Professional and Technical Services	0.00	1,779.00
	4XX Purchased Property Services	6,325.00	894.00
	6XX Supplies and Materials	0.00	361.08
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>7,769.02</u>	<u>4,258.52</u>

Schedule of Changes Worksheet

Beginning Fund Balance				6,258.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				7,084.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				4,258.52	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	1,779.00	Less Last Year	0.00	(4b)	1,779.00
					1,779.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					10,863.35 (5)



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**** Recalculated ****

24 - Metal Mines Tax Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	4,253.41	2,448.47
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,253.41	2,448.47

Schedule of Changes Worksheet

Beginning Fund Balance	100,590.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,448.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	103,038.48	(5)



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**** Recalculated ****

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	0.00	26,549.01
1190	Penalties and Interest on Taxes	0.00	36.27
1510	Interest Earnings	1,344.46	170.86
3281	State Technology Aid	922.41	0.00
3440	State HB20/SB417 Prop Tax Reimb	0.00	315.74
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>2,266.87</u>	<u>27,071.88</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
222X	Educational Media Services		
3XX	Purchased Professional and Technical Services	0.00	173.05
4XX	Purchased Property Services	0.00	1,365.00
6XX	Supplies and Materials	3,297.36	31,658.78
7XX	Property and Equipment Acquisition	15,764.98	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>19,062.34</u>	<u>33,196.83</u>



Trustees' Financial Summary

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**** Recalculated ****

28 - Technology Fund

Schedule of Changes Worksheet

Beginning Fund Balance						17,973.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						27,071.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						33,196.83	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						11,848.34	(5)



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**** Recalculated ****

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2002 Value	2003 Value
1110 District Tax Levy	0.00	246.20
3282 State Flexibility Fund Allocation	0.00	23,734.32
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	23,980.52

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	23,980.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	23,980.52	(5)



Trustees' Financial Summary

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**** Recalculated ****

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	1,993.97	408.25
5200	Sale or Compensation for Loss of Assets	2,510.00	1,274.22
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>4,503.97</u>	<u>1,682.47</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
7XX Property and Equipment Acquisition	0.00	38,400.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>0.00</u>	<u>38,400.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance	42,871.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,682.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	38,400.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	6,153.70	(5)



Trustees' Financial Summary

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**** Recalculated ****

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	95,797.28	92,346.88
1190	Penalties and Interest on Taxes	409.98	448.05
1510	Interest Earnings	7,026.31	3,670.47
3440	State HB20/SB417 Prop Tax Reimb	1,262.58	1,030.14
3444	State School Block Grant	8,045.99	7,841.44
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>112,542.14</u>	<u>105,336.98</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
4XXX	Facilities Acquisition and Construction Services		
7XX	Property and Equipment Acquisition	0.00	213,398.15
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>0.00</u>	<u>213,398.15</u>

Schedule of Changes Worksheet

Beginning Fund Balance		215,965.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		105,336.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		213,398.15	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00
			(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00
			(4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		107,904.38	(5)



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**** Recalculated ****

73 - Data Processing Internal Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	25.45	1.99
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>25.45</u>	<u>1.99</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2002 Value	2003 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
6XX Supplies and Materials	0.00	523.92
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>0.00</u>	<u>523.92</u>

Schedule of Changes Worksheet

Beginning Fund Balance	521.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	523.92	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(5)



Trustees' Financial Summary

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**** Recalculated ****

75 - Central Transportation Internal Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue		2002 Value	2003 Value
1440	Other Transportation Fees	14,970.76	18,883.60
1510	Interest Earnings	1,940.30	421.83
1910	Rentals	5,669.15	4,559.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		22,580.21	23,864.63

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object		2002 Value	2003 Value
920	Enterprise or Internal Service Programs		
32XX	Enterprise Services		
1XX	Personal Services - Salaries	7,304.63	7,768.99
4XX	Purchased Property Services	1,577.10	711.67
5XX	Other Purchased Services	3,528.30	5,337.35
6XX	Supplies and Materials	2,763.49	788.12
7XX	Property and Equipment Acquisition	28,845.00	4,995.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		44,018.52	19,601.13

Schedule of Changes Worksheet

Beginning Fund Balance				38,114.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				23,864.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				19,601.13	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				42,378.34	(5)



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**** Recalculated ****

77 - Miscellaneous Internal Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	5,469.53	1,301.93
1945	Fees - Users/Resale of Supplies	92,020.79	2,644.82
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		97,490.32	3,946.75

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object		2002 Value	2003 Value
920	Enterprise or Internal Service Programs		
	32XX Enterprise Services		
	1XX Personal Services - Salaries	7,255.11	11,318.38
	6XX Supplies and Materials	90,096.38	1,855.36
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		97,351.49	13,173.74

Schedule of Changes Worksheet

Beginning Fund Balance				139,339.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				3,946.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				13,173.74	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				130,112.04	(5)



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**** Recalculated ****

78 - Self Insurance Fund - Health

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	872.25	843.00
1900	Other Revenue from Local Sources	0.00	52,648.68
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>872.25</u>	<u>53,491.68</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object		2002 Value	2003 Value
920	Enterprise or Internal Service Programs		
	32XX Enterprise Services		
	2XX Personal Services - Employee Benefits	1,922.59	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>1,922.59</u>	<u>0.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance				8,461.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				53,491.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				0.00	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
				0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)				61,952.71	(5)

Trustees' Financial Summary

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**** Recalculated ****

81 - Endowment Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2002 Value	2003 Value
1900 Other Revenue from Local Sources	272.45	0.00
1920 Contributions/Donations from Private Sources	2,703.93	5,627.69
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,976.38	5,627.69

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	1,095.00	580.19
21XX Support Services - Students		
6XX Supplies and Materials	108.00	0.00
222X Educational Media Services		
6XX Supplies and Materials	2,811.06	0.00
7XX Property and Equipment Acquisition	2,560.83	0.00
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	3,400.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	9,974.89	580.19



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**** Recalculated ****

81 - Endowment Fund

Schedule of Changes Worksheet

Beginning Fund Balance						7,545.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						5,627.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						580.19	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						12,593.23	(5)



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**** Recalculated ****

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84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	0.00	631.65
1700 Student Extracurricular Activity Receipts	53,966.85	49,000.73
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	53,966.85	49,632.38

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2002 Value	2003 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	41,761.87	48,047.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	41,761.87	48,047.25

Schedule of Changes Worksheet

Beginning Fund Balance	32,045.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	49,632.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	48,047.25	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	33,630.79	(5)



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**** Recalculated ****

Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	94,088.22	96,115.35
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	222,702.00	288,281.79
XX	XXX 4XXX	73X Major Equipment-New	0.00	24,300.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	14,215.03
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	1,180.00



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**** Recalculated ****

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	117,311.80
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	117,311.80

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	39,100.70
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	168,927.92
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	389,060.39
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, this amount will be used to help fund next year's special education allowable cost entitlement. Record the reversion as deferred revenue in this fiscal year so that fund balance is not overstated or incorrectly reappropriated. This year's special education reversion is used to reduce next year's Special Education Allowable Cost Payment.

All MAEFAIRS filers and paper filers must record the following adjusting entry in your General Fund as of 06/30:

<u>General Ledger</u>	<u>Debit</u>	<u>Credit</u>
X01-402 Revenue	0.00	
X01-680 Deferred Revenue		0.00

A Special Education Reversion Amount greater than zero on line (g) above reduces revenue 3115-State Special Education Allowable Cost Payment to Districts recorded in the Trustees' Financial Summary (TFS) General Fund (Fund 01). MAEFAIRS records the reduction of special education revenue on the TFS, however, paper filers must make the following adjusting entry on their books.

Subsidiary Ledger

X01-3115 Special Education Allowable	0.00
--------------------------------------	------

Columnar accounting systems should reduce the amount reported in the Special Education Allowable revenue source (3115) shown in (g) and establish a new column for Deferred Revenue.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.



Trustees' Financial Summary

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**** Recalculated ****

0258 Lewistown Elem

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	333,342.25	0.00	0.00	0.00
280	1XXX	2XX	0.00	0.00	0.00	0.00
280	1XXX	3XX	5,537.18	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	1,208.56	0.00	0.00	0.00
280	1XXX	6XX	1,890.17	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00
280	62XX	920	47,082.23	0.00	0.00	0.00
Totals			389,060.39	0.00	0.00	0.00 389,060.39



Trustees' Financial Summary

FY2002-03

Submit ID: 0258-413819440000

14 Fergus County

**** Recalculated ****

0258 Lewistown Elem

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.

** Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY03.*